

Exhibit 10

Ligningsloven

§ 16 A. Stk. 1. Ved opgørelsen af den skattepligtige indkomst medregnes udbytte af aktier, andelsbeviser og lignende værdipapirer, jf. dog stk. 4.

Stk. 2. Til udbytte henregnes:

- 1) Alt, hvad der af selskabet udloddes til aktuelle aktionærer eller andelshavere, jf. dog stk. 3.

Danish Tax Assessment Act

§ 16a, para. 1. When calculating the taxable income, dividends from shares, shares certificates and similar securities shall be included, cf. para. 4.

Para. 2. Dividends shall be considered to be:

- 1) All distributions by the company to its current shareholders or unitholders, cf. para. 3.



Certification of Translation

I, the undersigned, Elena Michalski, Senior Production Manager of Compass Languages, a professional translation agency based at 147 Old Solomons Island Rd, Suite 302, Annapolis, MD 21401 (EIN: 134194307) certify that the content of the following original document(s):

- Kildeskatteloven sec. 65 with EN translation
- Kildeskatteloven sec. 69 with EN translation
- Klage Captia - COLE EN
- Ligningsloven with EN translation
- Selskabsskatteloven with EN translation

Have been proofread and deemed accurately translated from Danish into English according to the standards laid out by the American Translators Association.

Signed: E. Michalski
Elena Michalski
Senior Production Manager

Date: August 10, 2018



Cindy A. Galloway
8/10/18